

**TOWNSHIP BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS**

Volume No. 252, Page 1

February 2001

ITEMS TO REMEMBER

MARCH

- March 1: Assessing period begins, (IC 6-1.1-1-2) for all tangible property except mobile homes as defined in IC 6-1.1-7-1.
- March 5: (First Monday in March) Make report of the Dog Fund to the County Auditor and pay to the County Treasurer any funds in a Township Dog Fund designated (by the county) for a Humane Society under IC 15-5-9-8; and/or any amount in a Township Dog Fund exceeding \$300 over and above orders drawn on the fund, and must show all receipts into the Township Dog Fund and all orders drawn in order. (IC 15-5-9-10) Also give County Auditor the number or receipts issued if a humane society has been designated. (IC 15-5-9-8)
- March 12: (Second Monday in March) County Auditor makes distribution of County Dog Fund to the townships of the county in which the orders drawn against the Dog Fund exceeded the money on hand as shown on the report filed on March 1 (or by the county to a humane society if an ordinance is passed). Any money received from the County Dog Fund must be receipted to Township Dog Fund. (IC 15-5-9-10)
- March 31: All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories.

APRIL

- April 13: Good Friday - Legal Holiday (IC 1-1-9-1)
- April 15: Last day to make pension report and payment for first quarter by townships participating in PERF.
- April 30: Last day to file quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the first quarter.
- April 30: Last day to make report for first quarter to the Department of Workforce Development.
- April 30: All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories.

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MAY

- May 1: On or before this date report to county auditor, in writing, the amount of unpaid claims against the Dog Fund which have not been paid because of lack of funds. (IC 15-5-9-11)
- May 15: Date for completion of assessing. (IC 6-1.1-1-7)
- May 28: Memorial Day - Legal Holiday (IC 1-1-9-1)
- May 31: All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories.
- May 31: On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications) the township shall certify a list of the names and addresses of each person who has money due from the township to the county treasurer. (IC 6-1.1-22-14).

TOWNSHIP TRUSTEES' MEETING

The State Board of Accounts' Meeting for Township Trustees, November 16, 2000, Indianapolis, was a success as indicated by compliments received concerning the meetings and the large turnout of several hundred township representatives. We would like to thank the Indiana Township Association for the cooperation in our having the November 16th meeting in conjunction with the Township Convention as has been the custom for many years.

Trustees not attending the 2000 meeting are encouraged and specifically requested to attend a similar meeting we plan on calling in 2001. A wide range of topics were discussed both during and between sessions which pertain to your audits by the State Board of Accounts.

Your ideas and suggestions for additional areas you would like addressed at the 2001 meeting are always welcome. We anticipate seeing all Township Trustees at our meeting in 2001.

SOCIAL SECURITY

We understand that for 2001 the maximum amount of taxable and creditable annual earnings subject to Social Security will increase to \$80,400 up from \$76,200 in 2000. No maximum base for Medicare will exist. Rates will remain at the 2000 level at a combined rate of 7.65 percent (both employer and employee for a total of 15.3 percent) representing a 6.20 percent rate for Social Security and 1.45 percent for Medicare.

DEPOSITORIES

Please contact the Indiana Board for Depositories at 317-232-5257 or http://www.state.in.us/deposit/app_dep.htm for the current list of approved depositories.

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RATES for LEGAL ADVERTISING
Effective January 1, 2001

The following rates, effective January 1, 2001, were computed based upon the statutorily authorized 5% maximum increase all by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

7 Em Column				7.4 Em Column				7.83 Em Column				8 Em Column				
Type Size	Number of Insertions				Number of Insertions				Number of Insertions				Number of Insertions			
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
5.5	0.272	0.406	0.542	0.676	0.287	0.429	0.573	0.715	0.304	0.454	0.606	0.756	0.311	0.464	0.619	0.773
6	0.249	0.372	0.497	0.620	0.263	0.394	0.525	0.655	0.279	0.417	0.556	0.693	0.285	0.426	0.568	0.708
6.5	0.230	0.344	0.459	0.572	0.243	0.363	0.485	0.605	0.257	0.385	0.513	0.640	0.263	0.393	0.524	0.654
7	0.214	0.319	0.426	0.531	0.226	0.337	0.450	0.562	0.239	0.357	0.476	0.594	0.244	0.365	0.487	0.607
7.5	0.199	0.298	0.397	0.496	0.211	0.315	0.420	0.524	0.223	0.333	0.444	0.555	0.228	0.340	0.454	0.567
8	0.187	0.279	0.373	0.465	0.198	0.295	0.394	0.492	0.209	0.312	0.417	0.520	0.214	0.319	0.426	0.531
9	0.166	0.248	0.331	0.413	0.176	0.262	0.350	0.437	0.186	0.278	0.370	0.462	0.190	0.284	0.378	0.472
10	0.150	0.223	0.298	0.372	0.158	0.236	0.315	0.393	0.167	0.250	0.333	0.416	0.171	0.255	0.341	0.425
12	0.125	0.186	0.248	0.310	0.132	0.197	0.263	0.328	0.139	0.208	0.278	0.347	0.142	0.213	0.284	0.354
Rate/Square	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07
8.2 Em Column				8.3 Em Column				8.4 Em Column				8.5 Em Column				
Type Size	Number of Insertions				Number of Insertions				Number of Insertions				Number of Insertions			
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
5.5	0.260	0.391	0.521	0.651	0.322	0.482	0.643	0.802	0.326	0.488	0.650	0.812	0.330	0.493	0.658	0.821
6	0.239	0.358	0.478	0.597	0.295	0.442	0.589	0.735	0.299	0.447	0.596	0.744	0.303	0.452	0.603	0.753
6.5	0.220	0.331	0.441	0.551	0.273	0.408	0.544	0.679	0.276	0.413	0.550	0.687	0.279	0.417	0.557	0.695
7	0.205	0.307	0.409	0.512	0.253	0.378	0.505	0.630	0.256	0.383	0.511	0.638	0.259	0.388	0.517	0.645
7.5	0.191	0.287	0.382	0.478	0.236	0.353	0.471	0.588	0.239	0.358	0.477	0.595	0.242	0.362	0.483	0.602
8	0.179	0.269	0.358	0.448	0.222	0.331	0.442	0.551	0.224	0.335	0.447	0.558	0.227	0.339	0.452	0.565
9	0.159	0.239	0.318	0.398	0.197	0.294	0.393	0.490	0.199	0.298	0.397	0.496	0.202	0.301	0.402	0.502
10	0.143	0.215	0.287	0.358	0.177	0.265	0.353	0.441	0.179	0.268	0.358	0.446	0.182	0.271	0.362	0.452
12	0.119	0.179	0.239	0.298	0.148	0.221	0.294	0.368	0.150	0.223	0.298	0.372	0.151	0.226	0.302	0.376
Rate/Square	3.64	5.46	7.28	9.10	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07
8.6 Em Column				8.75 Em Column				8.8 Em Column				8.9 Em Column				
Type Size	Number of Insertions				Number of Insertions				Number of Insertions				Number of Insertions			
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
5.5	0.334	0.499	0.666	0.831	0.340	0.508	0.677	0.845	0.342	0.511	0.681	0.850	0.346	0.517	0.689	0.860
6	0.306	0.458	0.610	0.762	0.312	0.466	0.621	0.775	0.313	0.468	0.624	0.779	0.317	0.473	0.632	0.788
6.5	0.283	0.422	0.563	0.703	0.288	0.430	0.573	0.715	0.289	0.432	0.576	0.719	0.292	0.437	0.583	0.728
7	0.262	0.392	0.523	0.653	0.267	0.399	0.532	0.664	0.269	0.401	0.535	0.668	0.272	0.406	0.541	0.676
7.5	0.245	0.366	0.488	0.609	0.249	0.372	0.497	0.620	0.251	0.375	0.500	0.623	0.253	0.379	0.505	0.631
8	0.230	0.343	0.458	0.571	0.234	0.349	0.466	0.581	0.235	0.351	0.468	0.584	0.238	0.355	0.474	0.591
9	0.204	0.305	0.407	0.508	0.208	0.310	0.414	0.517	0.209	0.312	0.416	0.520	0.211	0.316	0.421	0.525
10	0.184	0.275	0.366	0.457	0.187	0.279	0.373	0.465	0.188	0.281	0.375	0.468	0.190	0.284	0.379	0.473
12	0.153	0.229	0.305	0.381	0.156	0.233	0.310	0.387	0.157	0.234	0.312	0.390	0.158	0.237	0.316	0.394
Rate/Square	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07
9 Em Column				9.3 Em Column				9.5 Em Column				9.6 Em Column				
Type Size	Number of Insertions				Number of Insertions				Number of Insertions				Number of Insertions			
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
5.5	0.350	0.522	0.697	0.869	0.361	0.540	0.720	0.898	0.369	0.551	0.735	0.918	0.373	0.557	0.743	0.927
6	0.320	0.479	0.639	0.797	0.331	0.495	0.660	0.824	0.338	0.505	0.674	0.841	0.342	0.511	0.681	0.850
6.5	0.296	0.442	0.590	0.736	0.306	0.457	0.609	0.760	0.312	0.467	0.622	0.777	0.315	0.471	0.629	0.785
7	0.275	0.410	0.547	0.683	0.284	0.424	0.566	0.706	0.290	0.433	0.578	0.721	0.293	0.438	0.584	0.729
7.5	0.256	0.383	0.511	0.638	0.265	0.396	0.528	0.659	0.271	0.404	0.539	0.673	0.273	0.409	0.545	0.680
8	0.240	0.359	0.479	0.598	0.248	0.371	0.495	0.618	0.254	0.379	0.506	0.631	0.256	0.383	0.511	0.638
9	0.214	0.319	0.426	0.531	0.221	0.330	0.440	0.549	0.225	0.337	0.449	0.561	0.228	0.340	0.454	0.567
10	0.192	0.287	0.383	0.478	0.199	0.297	0.396	0.494	0.203	0.303	0.404	0.505	0.205	0.306	0.409	0.510
12	0.160	0.239	0.319	0.399	0.166	0.247	0.330	0.412	0.169	0.253	0.337	0.421	0.171	0.255	0.341	0.425
Rate/Square	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07

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9.9 Em Column				10 Em Column				10.5 Em Column				11 Em Column				
Type Size	Number of Insertions				Number of Insertions				Number of Insertions				Number of Insertions			
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
5.5	0.384	0.575	0.766	0.956	0.388	0.580	0.774	0.966	0.408	0.609	0.813	1.014	0.427	0.638	0.852	1.063
6	0.352	0.527	0.703	0.877	0.356	0.532	0.710	0.886	0.374	0.559	0.745	0.930	0.392	0.585	0.781	0.974
6.5	0.325	0.486	0.648	0.809	0.329	0.491	0.655	0.817	0.345	0.516	0.688	0.858	0.361	0.540	0.721	0.899
7	0.302	0.451	0.602	0.751	0.305	0.456	0.608	0.759	0.320	0.479	0.639	0.797	0.336	0.502	0.669	0.835
7.5	0.282	0.421	0.562	0.701	0.285	0.426	0.568	0.708	0.299	0.447	0.596	0.744	0.313	0.468	0.624	0.779
8	0.264	0.395	0.527	0.658	0.267	0.399	0.532	0.664	0.280	0.419	0.559	0.697	0.294	0.439	0.585	0.731
9	0.235	0.351	0.468	0.584	0.237	0.355	0.473	0.590	0.249	0.372	0.497	0.620	0.261	0.390	0.520	0.649
10	0.211	0.316	0.422	0.526	0.214	0.319	0.426	0.531	0.224	0.335	0.447	0.558	0.235	0.351	0.468	0.584
12	0.176	0.263	0.351	0.438	0.178	0.266	0.355	0.443	0.187	0.279	0.373	0.465	0.196	0.293	0.390	0.487
Rate/Square	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07
11.25 Em Column				11.5 Em Column				12 Em Column				12.2 Em Column				
Type Size	Number of Insertions				Number of Insertions				Number of Insertions				Number of Insertions			
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
5.5	0.437	0.653	0.871	1.087	0.447	0.667	0.890	1.111	0.466	0.696	0.929	1.159	0.474	0.708	0.944	1.179
6	0.401	0.599	0.798	0.996	0.409	0.612	0.816	1.018	0.427	0.638	0.852	1.063	0.434	0.649	0.866	1.080
6.5	0.370	0.552	0.737	0.920	0.378	0.565	0.753	0.940	0.394	0.589	0.786	0.981	0.401	0.599	0.799	0.997
7	0.343	0.513	0.684	0.854	0.351	0.524	0.699	0.873	0.366	0.547	0.730	0.911	0.372	0.556	0.742	0.926
7.5	0.320	0.479	0.639	0.797	0.328	0.489	0.653	0.815	0.342	0.511	0.681	0.850	0.347	0.519	0.693	0.864
8	0.300	0.449	0.599	0.747	0.307	0.459	0.612	0.764	0.320	0.479	0.639	0.797	0.326	0.487	0.649	0.810
9	0.267	0.399	0.532	0.664	0.273	0.408	0.544	0.679	0.285	0.426	0.568	0.708	0.290	0.433	0.577	0.720
10	0.240	0.359	0.479	0.598	0.246	0.367	0.490	0.611	0.256	0.383	0.511	0.638	0.261	0.389	0.519	0.648
12	0.200	0.299	0.399	0.498	0.205	0.306	0.408	0.509	0.214	0.319	0.426	0.531	0.217	0.325	0.433	0.540
Rate/Square	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07
12.4 Em Column				12.41 Em Column				12.5 Em Column				13 Em Column				
Type Size	Number of Insertions				Number of Insertions				Number of Insertions				Number of Insertions			
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
5.5	0.482	0.720	0.960	1.198	0.482	0.720	0.961	1.199	0.485	0.725	0.968	1.208	0.505	0.754	1.006	1.256
6	0.441	0.660	0.880	1.098	0.442	0.660	0.881	1.099	0.445	0.665	0.887	1.107	0.463	0.692	0.922	1.151
6.5	0.407	0.609	0.812	1.014	0.408	0.609	0.813	1.014	0.411	0.614	0.819	1.022	0.427	0.638	0.852	1.063
7	0.378	0.565	0.754	0.941	0.379	0.566	0.755	0.942	0.381	0.570	0.760	0.949	0.397	0.593	0.791	0.987
7.5	0.353	0.528	0.704	0.879	0.353	0.528	0.704	0.879	0.356	0.532	0.710	0.886	0.370	0.553	0.738	0.921
8	0.331	0.495	0.660	0.824	0.331	0.495	0.660	0.824	0.334	0.499	0.665	0.830	0.347	0.519	0.692	0.863
9	0.294	0.440	0.587	0.732	0.295	0.440	0.587	0.733	0.297	0.443	0.591	0.738	0.309	0.461	0.615	0.768
10	0.265	0.396	0.528	0.659	0.265	0.396	0.528	0.659	0.267	0.399	0.532	0.664	0.278	0.415	0.553	0.691
12	0.221	0.330	0.440	0.549	0.221	0.330	0.440	0.550	0.223	0.333	0.444	0.554	0.231	0.346	0.461	0.576
Rate/Square	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07
13.5 Em Column				14 Em Column				14.5 Em Column				15 Em Column				
Type Size	Number of Insertions				Number of Insertions				Number of Insertions				Number of Insertions			
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
5.5	0.524	0.783	1.045	1.304	0.544	0.813	1.084	1.353	0.563	0.842	1.122	1.401	0.583	0.871	1.161	1.449
6	0.481	0.718	0.958	1.196	0.498	0.745	0.993	1.240	0.516	0.771	1.029	1.284	0.534	0.798	1.064	1.328
6.5	0.444	0.663	0.884	1.104	0.460	0.688	0.917	1.144	0.476	0.712	0.950	1.185	0.493	0.737	0.983	1.226
7	0.412	0.616	0.821	1.025	0.427	0.638	0.852	1.063	0.442	0.661	0.882	1.101	0.458	0.684	0.912	1.139
7.5	0.384	0.575	0.766	0.956	0.399	0.596	0.795	0.992	0.413	0.617	0.823	1.027	0.427	0.638	0.852	1.063
8	0.360	0.539	0.718	0.897	0.374	0.559	0.745	0.930	0.387	0.579	0.772	0.963	0.401	0.599	0.798	0.996
9	0.320	0.479	0.639	0.797	0.332	0.497	0.662	0.827	0.344	0.514	0.686	0.856	0.356	0.532	0.710	0.886
10	0.288	0.431	0.575	0.717	0.299	0.447	0.596	0.744	0.310	0.463	0.617	0.770	0.320	0.479	0.639	0.797
12	0.240	0.359	0.479	0.598	0.249	0.372	0.497	0.620	0.258	0.386	0.514	0.642	0.267	0.399	0.532	0.664
Rate/Square	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07
16.5 Em Column				17 Em Column				18 Em Column				20 Em Column				
Type Size	Number of Insertions				Number of Insertions				Number of Insertions				Number of Insertions			
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
5.5	0.641	0.958	1.277	1.594	0.660	0.987	1.316	1.642	0.699	1.045	1.393	1.739	0.777	1.161	1.548	1.932
6	0.587	0.878	1.171	1.461	0.605	0.904	1.206	1.506	0.641	0.958	1.277	1.594	0.712	1.064	1.419	1.771
6.5	0.542	0.810	1.081	1.349	0.559	0.835	1.114	1.390	0.592	0.884	1.179	1.471	0.657	0.982	1.310	1.635
7	0.503	0.752	1.004	1.252	0.519	0.775	1.034	1.290	0.549	0.821	1.095	1.366	0.610	0.912	1.216	1.518
7.5	0.470	0.702	0.937	1.169	0.484	0.724	0.965	1.204	0.513	0.766	1.022	1.275	0.570	0.851	1.135	1.417
8	0.441	0.658	0.878	1.096	0.454	0.678	0.905	1.129	0.481	0.718	0.958	1.196	0.534	0.798	1.064	1.328
9	0.392	0.585	0.781	0.974	0.403	0.603	0.804	1.004	0.427	0.638	0.852	1.063	0.475	0.709	0.946	1.181
10	0.352	0.527	0.703	0.877	0.363	0.543	0.724	0.903	0.384	0.575	0.766	0.956	0.427	0.638	0.852	1.063
12	0.294	0.439	0.585	0.731	0.303	0.452	0.603	0.753	0.320	0.479	0.639	0.797	0.356	0.532	0.710	0.886
Rate/Square	4.45	6.65	8.87	11.07	4.45	6.65</td										

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CONFLICT OF INTEREST

The State Board of Accounts has recently received several questions concerning when a conflict of interest disclosure should be filed. We hope that all public officials will avoid any situation whereby conflict of interest could become a question. Due to their position of public trust, public servants should be extremely sensitive to any transactions that may cause concern of the taxpayers that either elected them or caused them to be appointed to or employed in a public office.

A copy of the uniform conflict of interest disclosure statement may be found in volume No. 224, February 1994, of the Township Bulletin and also in Chapter 16 of the Accounting and Uniform Compliance Guidelines Manual for Townships. The form presents two options for disclosure: 1. A single transaction disclosure, and, 2. An annual disclosure.

A situation where a conflict will occur only once, i.e. a Township Board member sells an insurance policy to the Township, would be an example of the **single transaction** option. A situation where a conflict will occur on an ongoing basis, i.e. the spouse of the trustee is the clerk, would be an example of when the **annual disclosure** option should be selected.

Please seek the written advice of your Township attorney if you have any questions relating to IC 35-44-1-3.